

Management's Discussion and Analysis

As management of Lewis County, we offer readers of Lewis County's financial statements this narrative overview and analysis of the financial activities of Lewis County for the fiscal year ended December 31, 2008. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our financial statements, and notes to the financial statements to analyze the county's financial activities and condition.

Financial Highlights

- The assets of Lewis County exceeded its liabilities at the close of the most recent fiscal year by \$140 million (*net assets*). Of this amount, \$61.7 million (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets increased by \$6.5 million. This increase is primarily attributable to the recognition of current year infrastructure, recognition of accrued revenues, recognition of depreciation expense, exclusion of capital outlay costs and exclusion of debt proceeds and debt principal payments.
- As of the close of the current fiscal year, Lewis County's governmental funds reported combined ending fund balances of \$42.1 million, an decrease of \$2.5 million in comparison with the prior year. Approximately 96.4 percent of this total amount, \$40.6 million, is *available for spending* at the government's discretion (*unreserved/undesignated fund balance*); however, fund balances in special revenue, debt service and capital projects funds are dedicated to their specific purposes, which in some instances is prescribed by state law.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$12.3 million, or 43 percent of general fund expenditures and operating transfers out.
- Lewis County's total debt decreased by \$1.0 million (4 percent) during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Lewis County's basic financial statements. Lewis County's basic financial statements comprised three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of Lewis County's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of Lewis County's assets and liabilities, with the difference between the two reported as *net assets*. Over time,

increases or decreases in net assets may serve as a useful indicator of whether the financial position of Lewis County is improving or deteriorating. In subsequent years, as the county phases in the implementation of accounting for infrastructure, the net assets of the county will increase significantly.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused compensated absences).

Both of the government-wide financial statements distinguish functions of Lewis County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Lewis County include general government, public safety, physical environment, economic environment/development, county road system, mental and physical health, and culture and recreation. The business-type activities of Lewis County include a solid waste utility, a solid waste disposal district, a water sewer activity and two airports.

The government-wide financial statements include not only Lewis County itself (known as the *primary government*), but also the Solid Waste Disposal District No. 1 of Lewis County. The Solid Waste Disposal District is a quasi-municipal corporation with an independent taxing authority and district for which Lewis County is financially accountable. Financial information for this *blended component unit* is reported as a major fund within the business-type activities and included within financial information presented for the primary government itself.

The government-wide financial statements can be found directly following this section, *Management's Discussion and Analysis* within this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Lewis County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of Lewis County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the

fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Lewis County maintains 34 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund as well as the Road and Capital Facilities funds, all are considered to be major funds. Data from the other 31 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

A major fund is defined in the following manner:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent (10%) of the corresponding total (assets, liabilities, etc.) for all funds of that category or type (that is, total governmental or total enterprise funds); and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual government fund or enterprise fund are at least five percent (5%) of the corresponding total for all governmental and enterprise funds combined; or,
- c. Any other governmental or enterprise fund the government's officials believe is particularly important to financial statement users.

Lewis County adopts an annual appropriated budget for all county funds including its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found in the *required supplementary information* following the notes to the financial statements in this report.

Proprietary funds. Lewis County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. Lewis County uses enterprise funds to account for its Solid Waste, Solid Waste Disposal District, Water Sewer Utility, Packwood Airport and South County Airport operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among Lewis County's various functions. Lewis County uses internal service funds to account for its fleet of vehicles, insurance programs, county facilities and management information

systems. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste Disposal District, which is considered to be a major fund of Lewis County. Additionally, the following are nonmajor enterprise funds of the county: Solid Waste Utility, Water Sewer Utility, South County Airport, and Packwood Airport. Conversely, six internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found following the governmental fund financial statement in this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support Lewis County's own programs. The accounting used for fiduciary funds is much like that used for governmental funds.

Lewis County has one type of fiduciary fund: Agency Funds (clearing accounts for assets held by Lewis County in its role as custodian until the funds are distributed to government agencies, private parties, or organizations to which they belong).

The basic fiduciary fund financial statements can be found following the proprietary fund financial statement in this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found following the fund financial statements in this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information*, which can be found following the notes to the financial statements in this report.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Lewis County, assets exceeded liabilities by \$140 million at the close of the most recent fiscal year.

By far the largest portion of Lewis County's net assets (54.6 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. Lewis County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although Lewis County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Lewis County's Net Assets

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Current and Other Assets	\$ 73,828,450	\$ 74,916,847	\$ 6,416,602	\$ 6,871,255	\$ 80,245,052	\$ 81,788,102
Capital Assets	94,754,045	87,809,301	3,272,770	2,409,422	98,026,815	90,218,723
Total Assets	\$ 168,582,495	\$ 162,726,148	\$ 9,689,372	\$ 9,280,677	\$ 178,271,867	\$ 172,006,826
Payables	\$ 8,099,565	\$ 7,365,378	\$ 368,671	\$ 886,368	\$ 8,468,236	\$ 8,251,746
Long-Term Debt	29,111,610	29,493,607	221,359	243,317	29,332,969	29,736,924
Total Liabilities	37,211,175	36,858,985	590,030	1,129,685	37,801,205	37,988,670
Net Assets:						
Invested in Capital, net of related debt	73,414,045	65,654,301	3,248,976	2,409,422	76,663,021	68,063,723
Restricted	582,613	748,121	35,998	42,868	618,611	790,989
Reserved for Other Purposes	17,137	5,886	-	-	17,137	5,886
Designated for Other Purposes	1,500,000	1,500,000	-	-	1,500,000	1,500,000
Unrestricted	55,857,525	57,958,855	5,814,368	5,698,702	61,671,893	63,657,557
Total Net Assets	\$ 131,371,320	\$ 125,867,163	\$ 9,099,342	\$ 8,150,992	\$ 140,470,662	\$ 134,018,155

An additional portion of Lewis County's net assets (0.4 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$61.7 million) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Lewis County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

There was a decrease of \$6.9 thousand in restricted net assets reported in connection with Lewis County's business-type activities. This resulted from a reduction of special assessments in the Water Sewer fund.

Lewis County's Changes in Net Assets

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Revenues:						
Program Revenues:						
Charges for Services	\$ 10,341,604	\$ 12,883,989	\$ 7,822,258	\$ 7,900,719	\$ 18,163,862	\$ 20,784,708
Operating Grants and Contributions	25,052,797	21,272,601	1,348,594	292,846	26,401,391	21,565,447
Capital Grants and Contributions	2,804,006	517,586	-	-	2,804,006	517,586
General Revenues:						
Property Taxes	18,647,532	17,794,022	-	-	18,647,532	17,794,022
Private Harvest Taxes	2,655,918	3,491,032	-	-	2,655,918	3,491,032
Sales Tax	9,523,670	8,020,722	-	-	9,523,670	8,020,722
Excise Tax	2,596,251	2,079,606	-	-	2,596,251	2,079,606
Penalty and Interest/Delinquent Tax	1,279,860	694,937	-	-	1,279,860	694,937
Investment Earnings	2,913,514	3,781,613	(2,739)	6,357	2,910,775	3,787,970
Miscellaneous	-	(72,677)	1,790	841	1,790	(71,836)
Gain on sale of capital assets	2,006,733	2,063,762	-	(6,781)	2,006,733	2,056,981
Fixed Asset Loss Recovery	-	-	39,438	-	39,438	-
Total Revenues	77,821,885	72,527,193	9,209,341	8,193,982	87,031,226	80,721,175
Program Expenses Including Indirect Expenses:						
General Government Services	15,933,088	13,953,520	-	-	15,933,088	13,953,520
Security of Persons & Property	20,769,440	20,445,245	-	-	20,769,440	20,445,245
Physical Environment	2,035,688	1,918,403	-	-	2,035,688	1,918,403
Transportation	20,536,261	18,059,064	-	-	20,536,261	18,059,064
Economic Environment	4,155,732	4,277,957	-	-	4,155,732	4,277,957
Mental & Physical Health	5,514,785	5,206,559	-	-	5,514,785	5,206,559
Culture & Recreation	2,273,706	2,083,967	-	-	2,273,706	2,083,967
Interest on Long-Term Debt	1,163,434	1,096,639	-	-	1,163,434	1,096,639
Solid Waste	-	-	8,054,868	8,129,877	8,054,868	8,129,877
Airport	-	-	250,511	167,040	250,511	167,040
Water Sewer	-	-	41,112	36,247	41,112	36,247
Total Expenses	72,382,134	67,041,354	8,346,491	8,333,164	80,728,625	75,374,518

The government's net assets increased by \$6.5 million during the current fiscal year. Most of this increase is attributable to the recognition of current year infrastructure, accrued revenues, and depreciation expense, along with the exclusion of capital outlay costs, and debt principal payments.

Governmental activities. Governmental activities increased Lewis County's net assets by \$5.5 million, thereby accounting for 100 percent of the total growth in the net assets of Lewis County. Key revenue elements of this change are as follows:

- Property taxes increased by \$0.8 million (4.8 percent) over the prior year. Most of the increase is related to increase in assessed values and new construction, rather than increases in underlying taxes, which are limited by current Washington state law.

- Sales tax increased by \$1.5 million (18.7 percent), which relates to rebuilding and repairs due to flooding and the mid-year change to the destination based sales tax collection.
- Operating grants and intergovernmental revenues for governmental activities increased slightly by \$3.8 million (17.8 percent), which relates to slight increase in grants and intergovernmental revenue the county received in 2008.
- Gain on sale of capital assets decreased by \$57 thousand (2.8 percent), which relates primarily to the sale of county assets.

Expenses and Program Revenues—Governmental Activities

	Expenses	Program Revenue	Net (Expense) / Revenue
General Government			
Services	\$ 15,933,088	\$ 9,577,965	\$ (6,355,123)
Security of Persons			
& Property	20,769,440	6,515,340	(14,254,100)
Physical Environment	2,035,688	271,117	(1,764,571)
Transportation	20,536,261	12,236,978	(8,299,283)
Economic Environment	4,155,732	2,140,846	(2,014,886)
Mental & Physical Health	5,514,785	3,666,734	(1,848,051)
Culture & Recreation	2,273,706	3,789,427	1,515,721
Interest on Long-Term			
Debt	1,163,434	-	(1,163,434)
	<u>\$ 72,382,134</u>	<u>\$ 38,198,407</u>	<u>\$ (34,183,727)</u>

Revenues by Source—Governmental Activities

	Revenue	Percent
Charges for Services	\$ 10,341,604	13.26%
Operating Grants and Contributions	25,052,797	32.13%
Capital Grants and Contributions	2,804,006	3.60%
Property Taxes	18,647,532	23.91%
Other Taxes	16,055,699	20.59%
Investment Earnings	2,913,514	3.74%
Capital Contributions (Dispositions)	155,379	0.20%
Gain on Sales of Capital Assets	2,006,733	2.57%
	<u>\$ 77,977,264</u>	<u>100.00%</u>

For the most part, the increases in expenses were the results of inflation and growth in the demand for services primarily in the law and justice and transportation functions of general government.

Business-type activities. Business-type activities increased Lewis County's net assets by \$0.9 million, accounting for 11.6 percent of the increase in the government's business-type net assets. Key elements of this increase are as follows:

- Charges for services for business-type activities decreased by 1.0 percent. The Solid Waste Disposal District No. 1 accounts for a significant portion of this decrease, which resulted from tipping fees. Revenues also decreased as a result of a modest decrease in demand. Together, these factors account for the \$78 thousand decrease in charges for services for the Solid Waste Disposal District No. 1.
- Expenses related to the Solid Waste activity also decreased by \$75 thousand (0.9 percent) over the prior year.

Expenses and Program Revenues—Business-type Activities

	Expenses	Program Revenue	Net (Expense) / Revenue
Solid Waste	\$ 8,054,868	\$ 8,450,819	\$ 395,951
Airport	250,511	662,337	411,826
Water Sewer	41,112	57,696	16,584
	<u>\$ 8,346,491</u>	<u>\$ 9,170,852</u>	<u>\$ 824,361</u>

Revenues by Source—Business-type Activities

	Revenue	Percent
Charges for Services	\$ 7,822,258	85.30%
Operating Grants and Contributions	1,348,594	14.71%
Capital Grants and Contributions	-	0.00%
Investment Earnings	(2,739)	-0.03%
Miscellaneous	1,790	0.02%
Gain (Loss) on Sales of Capital Assets	-	0.00%
	<u>\$ 9,169,903</u>	<u>100.00%</u>

Financial Analysis of the Government's Funds

As noted earlier, Lewis County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of Lewis County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Lewis County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Lewis County's governmental funds reported combined ending fund balances of \$42.1 million, a decrease of \$2.5 million in comparison with the prior year. Approximately 96.4 percent of this total amount (\$40.6 million) constitutes *unreserved/undesignated fund balance*, which is available for spending at the government's discretion; however, fund balances in special revenue, debt service and capital projects funds are dedicated to their specific purposes, which in some instances is prescribed by state law. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed to fund a rainy day contingency within the General fund (\$1.5 million).

The general fund is the chief operating fund of Lewis County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$12.3 million, while total fund balance reached \$13.8 million. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 38.7 percent of total general fund expenditures, while total fund balance represents 43.5 percent of that same amount.

The fund balance of Lewis County's general fund decreased by \$1.9 million during the current fiscal year. There was a \$1.8 million increase in revenues; which exceeded expenditures by \$1.6 million, even though expenditures increased by \$3.1 million. However, net negative other financing sources and uses of \$3.5 million resulted in revenues falling short of covering all expenses by \$1.9 million. Additionally, the following other key factors continue to draw on the general fund's resources:

- Limitation on increases in property taxes
- Constant demand for increase levels of services in law and justice programs

The debt service funds have a total fund balance of \$11 thousand, which is reserved for the payment of debt service. The net increase in fund balance during the current year in the debt service fund was minimal (\$0.9 thousand). There was an increase in interest expenditures during the current period (\$79 thousand), which increased due to the scheduled debt service payments during the period. Debt service payments are funded when due by transfers in from the General and Capital Facilities Plan funds. Real estate excise taxes represent the primary revenue source for the Capital Facilities Plan fund.

Proprietary funds. Lewis County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Solid Waste Disposal District No. 1 at the end of the year amounted to \$4.8 million, and those for the non-major enterprise funds amounted to \$1.0 million. The slight increase in net assets for the Solid Waste Disposal District No. 1 and all funds was \$67 thousand and \$948 thousand, respectively. Other factors concerning the finances of these funds have already been addressed in the discussion of Lewis County's business-type activities.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget were principally limited to general government, law and justice departments, and other financing uses (\$1.0 million net increase in departmental and other financing uses appropriations) and can be briefly summarized as follows:

- \$655 thousand in decreases in general government activities
- \$419 thousand in increases allocated to the various law and justice departments
- \$82 thousand in increases allocated physical environment
- \$9.5 thousand in increases in mental and physical health
- \$8.8 thousand in increases in culture and recreation
- \$1.1 million in increases in operating transfers out to other funds

Of this change, \$409 thousand was funded out of miscellaneous increases in various revenue sources. As an additional offset to the budget changes, there was a \$4.9 million increase and \$4.4 million increase in budgeted estimated beginning and ending fund balances, respectively. During the year, even though actual revenues were greater than budgetary estimates, and expenditures less than budgetary estimates, the net effect after other financing uses lead to the use of \$1.9 million of actual fund balance.

Capital Asset and Debt Administration

Capital Assets. Lewis County's investment in capital assets for its governmental and business-type activities as of December 31, 2008, amounts to \$98 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and system, improvements, machinery and equipment, park facilities, county roads, and bridges. The total increase in Lewis County's investment in capital assets for the current fiscal year was 8.6 percent (a \$6.9 million increase for governmental activities and \$863 thousand for business-type activities).

Major capital asset events during the current fiscal year included the following:

- Increase in county buildings, primarily due to renovation completion of the motor-pool facility, juvenile facility, and reconstruction and repair of the senior services building and buildings at the fairgrounds that were impaired in 2007 due to flooding.
- Increase in infrastructure, such as roads and bridges.

Lewis County's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2008	2007	2008	2007	2008	2007
Land	\$ 3,843,361	\$ 3,603,150	\$ 177,889	\$ 100,653	\$ 4,021,250	\$ 3,703,803
Construction in Progress	12,644,604	11,227,068	738,514	116,454	13,383,118	11,343,522
Buildings	38,744,281	35,733,578	500,954	500,688	39,245,235	36,234,266
Improvements other than buildings	1,597,423	1,378,891	1,569,336	1,445,444	3,166,759	2,824,335
Machinery & Equipment	7,148,207	5,636,520	286,077	246,183	7,434,284	5,882,703
Infrastructure	30,776,169	30,230,735	-	-	30,776,169	30,230,735
Total	\$ 94,754,045	\$ 87,809,942	\$ 3,272,770	\$ 2,409,422	\$ 98,026,815	\$ 90,219,364

Additional information on Lewis County's capital assets can be found in Note 6 within the notes to the financial statements in this report.

Long-term debt. At the end of the current fiscal year, Lewis County had total bonded - debt outstanding of \$24.8 million. Of this amount, \$167 thousand comprises debt other than General Obligation bonds backed by the full faith and credit of the government and \$119 thousand is special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment. The remainder of Lewis County's debt represents general obligation bonds of \$24.5 million, which is backed by the full faith, and credit of the government.

Lewis County's Outstanding Debt General Obligation Bonds

	Balance 12/31/2007	New Issues	Retirement	Balance 12/31/2008
General Obligation Bonds	\$ 25,535,537	\$ -	\$ 987,004	\$ 24,548,533
TOTAL	\$ 25,535,537	\$ -	\$ 987,004	\$ 24,548,533

Lewis County's total debt decreased by \$1 million (4 percent) during the current fiscal year. The decrease was related to scheduled debt service during the year.

Lewis County maintains an "Aaa" insured (underlying A3) rating from Moody's for the county's outstanding general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 2.5 percent of its total assessed valuation. To reach the 2.5 percent maximum it would require a vote of the people for any debt issued over the 1.5 percent limit that does not require a vote. The current debt limitation for Lewis County is \$145 and \$79 million for the 2.5 percent and 1.5 percent maximums, respectively. Both are significantly in excess of Lewis County's outstanding general obligation debt.

Additional information on Lewis County's long-term debt can be found in note 11 in the notes to the financial statement within this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for Lewis County is currently 9.6 percent, a slight increase from the rate of 7 percent a year ago. This is higher than the current state's average unemployment rate of 5.3 percent and the national average rate of 5.8 percent.
- Inflationary trends in the region are comparable to national indices.

All of these factors were considered in preparing Lewis County's budget for the 2009 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund decreased to approximately \$12.3 million. Lewis County has appropriated \$4.5 million of this amount for spending in the 2009 fiscal year budget part for general operations. It is intended that the use of available fund balance will avoid the need to make additional cuts, raise taxes or charges during the 2009 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of Lewis County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Lewis County Auditor's Office, Financial Services, PO Box 29, Chehalis, WA 98532.